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IN THE CLAIMS

Please cancel Claim 23.

Please amend Claims 1-9 as follows:

1. (Once Amended) A process for making glass nail files, said process comprising the steps of:

(a) obtaining a substrate comprising a glass-<u>like</u> material and having a top surface and a bottom surface;

(b) chemically etching at least a portion of one of said surfaces to create a rough finish on said surface; and

(c) [facilitating] hardening [of] said [elongated] substrate to increase the rigidity and durability of said elongated substrate.

8. (Once Amended) A process as recited in claim 1, wherein said [grinding surface] rough finish on said surfaces comprises a substantially uniformly rough finish devoid of sharp edges so as to define a relatively soft grinding surface.

24. (Once Amended) A process as recited in claim 1, [wherein said step of] <u>further</u> comprising forming a reflective surface on at least one of said surfaces comprising applying a reflective varnish to said surface.

25. (Once Amended) A glass nail file for filing human and domestic animal nails, said

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nail file comprising:

an elongated substrate comprising a glass-like material, said substrate having a first surface, a second surface opposite said first surface, a first end, a second end and a predetermined thickness defined between said first and second surface; and

a [virtually permanent] grinding surface defined on and by at least a portion of at least one of said surfaces, said grinding surface defining a rough finish devoid of sharp edges.

26. A nail file as recited in claim 25, wherein said grinding surface[s] is formed by chemically etching said surface in a solution that facilitates an ionic exchange of ions contained in said glass material with ions released by said solution.